

CHARITY REGISTRATION NUMBER: 1134103

**Families Fighting For Justice
Unaudited Financial Statements
31 March 2021**

BRAMWELL MORRIS
Chartered Accountants
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Families Fighting For Justice

Financial Statements

Year ended 31 March 2021

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	4
Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7
The following pages do not form part of the financial statements	
Detailed statement of financial activities	15
Notes to the detailed statement of financial activities	16

Families Fighting For Justice

Trustees' Annual Report

Year ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name Families Fighting For Justice
Charity registration number 1134103
Principal office 6 Anson Street
Liverpool
Merseyside
L3 5NY

The trustees

Mrs J Taylor
Mrs J Williams
Miss J Langford
Mr E Kinnear
Mrs E Brown
Mrs G McGowan (Appointed 1 April 2020)
Miss J Doyle (Retired 1 April 2020)
Mrs B Awang (Retired 1 April 2020)
Mr M King (Retired 1 April 2020)

Committee Members

Mrs Jean Lowe
Miss Jacqueline Anne Langford
Mrs Jane Williams
Elizabeth Millie Brown
Gillian McGowan

Management Board

Mr Peter Dunning - IT Manager
Mrs Jean Lowe - Management Board (Charitable Organisation)

Chair Person

Mrs Jean Taylor

Independent examiner

Mr G Matlocks
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Structure, governance and management

The board of trustees also forms the executive committee which appoints officers who are responsible for the day-to-day running of the charity.

Families Fighting For Justice

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Objectives and activities

Families Fighting for Justice (FFFJ) was founded by Jean Taylor. It offers support to families suffering the loss of a loved one through murder, manslaughter or culpable road death. FFFJ will always work for change in making a better system, better services for the families of victims of homicide and is always, and has always been known for being outspoken in these areas. We offer home visits, peer support, daily drop-in and different volunteering opportunities. O.L.L.Y (Our Lost Love Years) is a part of FFFJ that supports the children of families of victims of homicide as FFFJ believes that the child, right up to the adults of that family, should all be supported individually, helping that family to stay strongly bonded. OLLY also includes children from communities suffering from hardship, high deprivation and crime. In considering the charity's aims and objectives and in planning its future activities, the Trustees have considered the Charity Commission's general guidance on Public Benefit to ensure that the charity is meeting its requirements.

Achievements and performance

Families Fighting for Justice Peer Support as they have been doing these past 10 years. This support offered is separate from the delivery of The HUB. The HUB offers a 'One Stop Shop' offering information, guidance and referrals where needed. Victims' families of homicide and culpable road death that come into The HUB can be referred to Families Fighting for Justice to receive Peer Support, also if they wish to be referred into the Re-Building Your Future programme delivered by Families Fighting for Justice. Families Fighting for Justice are to deliver inside Merseyside Police Headquarters a presentation to all Family liaison Officers, D.C.I's and Homicide Detectives and those within Merseyside Police who deal with serious crime. Families Fighting for Justice and OLLY our children's group, due to the expansion, we now hold two camping trips during the year giving respite to those families and children who need it most.

Financial review

Incoming resources for the year totalled £86,547 (2020: £78,352) of which £53,416 (2020: £33,162), related to funding for projects upon which restrictions are placed. Project expenditure totalled £78,083 (2020: £84,569). The overall surplus for the year was £7,294 (2020: Surplus: £12,613).

At 31st March 2021 the Charity's reserves stood at £142,656 (2020: £149,362) of which fixed assets represented £450 (2020: £562).

Reserves Policy

The trustees have resolved to maintain sufficient reserves to cover short-term operational costs.

Risk Management

The main risks to which the charity is exposed, as identified by the Trustees, have been considered and systems have been established to mitigate those risks.

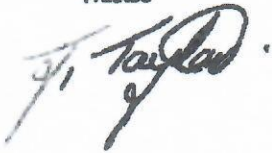
Plans for future periods

We are still looking for a suitable building so we can facilitate the expansion of OLLY, this way OLLY's services can reach more children, the building has to be right and also in the right area, and suitable to accommodate our needs. Our plans are to secure ongoing funding to allow Families Fighting for Justice and OLLY to contain their sustainability, offering much needed support.

Fighting

The trustees' annual report was approved on 23/6/21 and signed on behalf of the board of trustees by:

Mrs J Taylor
Trustee



Jane C Williams.

Families Fighting For Justice

Independent Examiner's Report to the Trustees of Families Fighting For Justice

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Families Fighting For Justice ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr G Mattocks
Independent Examiner
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

23/6/2021

Families Fighting For Justice

Statement of Financial Activities

Year ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	15,910	53,416	69,326	56,334
Other trading activities	5	17,221	—	17,221	22,018
Total income		<u>33,131</u>	<u>53,416</u>	<u>86,547</u>	<u>78,352</u>
Expenditure					
Expenditure on charitable activities	6,7	27,607	51,846	79,253	65,739
Total expenditure		<u>27,607</u>	<u>51,846</u>	<u>79,253</u>	<u>65,739</u>
Net income and net movement in funds		<u>5,524</u>	<u>1,770</u>	<u>7,294</u>	<u>12,613</u>
Reconciliation of funds					
Total funds brought forward		142,362	—	142,362	129,749
Total funds carried forward		<u>147,886</u>	<u>1,770</u>	<u>149,656</u>	<u>142,362</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these financial statements.

Families Fighting For Justice

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	13	480	662
Current assets			
Debtors	14	891	1,061
Cash at bank and in hand		<u>140,678</u>	<u>142,019</u>
		<u>140,688</u>	<u>143,100</u>
Creditors: amounts falling due within one year	15	<u>1,300</u>	<u>1,300</u>
Net current assets		<u>140,388</u>	<u>141,800</u>
Total assets less current liabilities		<u>140,868</u>	<u>142,362</u>
Net assets		<u>140,868</u>	<u>142,362</u>
Funds of the charity			
Restricted funds		1,770	-
Unrestricted funds		<u>147,898</u>	<u>142,362</u>
Total charity funds	16	<u>149,668</u>	<u>142,362</u>

These financial statements were approved by the board of trustees and authorised for issue on 23/6/2021 and are signed on behalf of the board by:

Mrs J Taylor
Trustee

Mrs J Williams
Trustee

Jane C Williams.

Families Fighting For Justice

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 6 Anson Street, Liverpool, Merseyside, L3 5NY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Current assets

Current assets are stated at the lower of cost and net realisable value.

Basis of preparation

The accounts have been prepared under the historical cost accounting rules and are in accordance with applicable UK accounting standards and Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005).

Other accruals & prepayments

Amounts are stated at the amounts becoming due or receivable.

Going concern

There are no material uncertainties about the charity's ability to continue.

Taxation

The income and gains of the funds are exempt from taxation as they are applied for charitable purposes.

Incoming resources

Incoming resources from generated funds includes Voluntary Income (Donations), activities for generating funds (fundraising activities) and incoming resources from charitable activities (grant income). This income is recognised on an accruals basis.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Families Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

The accounts include both unrestricted and restricted funds which are detailed in the Notes to the Accounts.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

All resources expended relate to the direct costs of running the charity including management and operational overheads.

Tangible assets

Capital expenditure > £200 is treated as a fixed asset and is written off over its useful economic life in the following bases:

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor Vehicles	- 20% reducing balance
Equipment	- 20% reducing balance

Families Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Familles Fighting For Justice

Notes to the Financial Statements (continued)

Year ended 31 March 2021

3. Accounting policies (continued)

Financial instruments (continued)

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations FFFJ	1,595	—	1,595
Donations OLLY	14,315	—	14,315
Grants			
Grants FFFJ	—	53,416	53,416
	<u>15,910</u>	<u>53,416</u>	<u>69,326</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations FFFJ	1,000	—	1,000
Donations OLLY	19,172	—	19,172
Grants			
Grants FFFJ	3,000	33,162	36,162
	<u>23,172</u>	<u>33,162</u>	<u>56,334</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Activities for generating funds	10,250	10,250	3,608	3,608
Charity Shop	6,971	6,971	18,410	18,410
	<u>17,221</u>	<u>17,221</u>	<u>22,018</u>	<u>22,018</u>

Families Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Direct Charitable Activities FFFJ	9,591	51,646	61,237
Direct Charitable Activities OLLY	16,846	—	16,846
Support costs FFFJ	1,170	—	1,170
	<u>27,607</u>	<u>51,646</u>	<u>79,253</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Direct Charitable Activities FFFJ	19,046	31,682	50,728
Direct Charitable Activities OLLY	13,841	—	13,841
Support costs FFFJ	1,170	—	1,170
	<u>34,057</u>	<u>31,682</u>	<u>65,739</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Direct Charitable Activities	78,083	—	78,083	64,569
Governance costs	—	1,170	1,170	1,170
	<u>78,083</u>	<u>1,170</u>	<u>79,253</u>	<u>65,739</u>

8. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2021 £	Total 2020 £
Governance costs	<u>1,170</u>	<u>1,170</u>	<u>1,170</u>

9. Net Income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>112</u>	<u>140</u>

10. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,170</u>	<u>1,170</u>

Familles Fighting For Justice

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

11. Trustees remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Tangible fixed assets

	Motor vehicles £	Equipment £	Total £
Cost			
At 1 April 2020 and 31 March 2021	<u>1,830</u>	<u>1,000</u>	<u>2,830</u>
Depreciation			
At 1 April 2020	1,584	684	2,268
Charge for the year	<u>49</u>	<u>63</u>	<u>112</u>
At 31 March 2021	<u>1,633</u>	<u>747</u>	<u>2,380</u>
Carrying amount			
At 31 March 2021	<u>197</u>	<u>253</u>	<u>450</u>
At 31 March 2020	<u>248</u>	<u>318</u>	<u>562</u>

There were no material commitments at the period end. All fixed assets are used in the direct charitable activities of the organisation.

13. Debtors

	2021 £	2020 £
Prepayments and accrued income	<u>931</u>	<u>1,081</u>

14. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>1,300</u>	<u>1,300</u>

15. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General Fund	<u>142,362</u>	<u>33,131</u>	<u>(27,607)</u>	<u>147,886</u>

Restricted funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Restricted Funds	<u>—</u>	<u>53,416</u>	<u>(51,646)</u>	<u>1,770</u>

Families Fighting For Justice
Notes to the Financial Statements *(continued)*
Year ended 31 March 2021

15. Analysis of charitable funds *(continued)*

Restricted funds were given towards the core costs of Families Fighting for Justice.

16. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£
Tangible fixed assets	450	450	562
Current assets	150,506	150,506	143,100
Creditors less than 1 year	(1,300)	(1,300)	(1,300)
Net assets	149,656	149,656	142,362

17. Contingencies

The charity did not have any contingent liabilities at 31 March 2021 (2020: none)

18. Related parties

There were no material related party transactions during the year which require disclosure.
(2020: None)